

EXHIBIT 24

In the Matter of

Case No. 18-cv-05775 (ERK)(TAM)

STAR AUTO SALES OF BAYSIDE, INC., et al.

v.

VOYNOW, BAYARD, WHYTE AND COMPANY LLP, et al.

Deposition of David A. Kaplan

Tuesday, November 15, 2022



The Little
Reporting
Company

469 Seventh Avenue
12th Floor
New York, NY 10018
tel: 646-650-5055
www.littlereporting.com

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.
(d/b/a STAR TOYOTA OF BAYSIDE),
STAR AUTO SALES OF QUEENS, LLC
(d/b/a STAR SUBARU), STAR HYUNDAI
LLC (d/b/a STAR HYUNDAI), STAR
NISSAN, INC. (d/b/a STAR NISSAN),
METRO CHRYSLER PLYMOUTH INC. (d/b/a
STAR CHRYSLER JEEP DODGE) STAR AUTO
SALES OF QUEENS COUNTY LLC (d/b/a
STAR FIAT) and STAR AUTO SALES OF
QUEENS VILLAGE LLC (d/b/a STAR
MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY
LLP, HUGH WHYTE, and RANDALL
FRANZEN,

Case No.
18-cv-05775
(ERK) (TAM)

Defendants.

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November 15, 2022
10:47 a.m.

Deposition of DAVID A. KAPLAN, taken by
Plaintiffs, pursuant to Notice, held at the
offices of Milman Labuda PLLC, 3000 Marcus Avenue,
Suite 3W8, Lake Success, New York, before Lisa
Hiesiger, a Shorthand Reporter and Notary Public
within and for the State of New York.

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2 Q. How long has Voynow been using that
3 testimony?

4 A. I think we've been at it for six to
5 seven years.

6 Q. Do you have any recollection of what
7 the billing system was before Practice CS?

8 A. It's been a while ago.

9 MS. FITZGERALD: Yes or no.

10 A. Not at this point.

11 Q. Do you keep track of all your time
12 currently within the Practice CS system?

13 A. Yes, I post my time to Practice CS.

14 Q. So for example, if you perform tax
15 preparation services for a client, you would
16 enter those into the system, correct, that time
17 into the system?

18 A. I enter all of my time into the
19 system.

20 Q. Are there certain codes for different
21 types of work within the Practice CS system?

22 A. Yes.

23 Q. Is it fair to say that there are
24 certain codes associated with tax preparation
25 services?

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2 A. There are certain codes associated
3 with that, yes.

4 Q. And then there are different codes
5 for review engagement services, correct?

6 A. Yes.

7 Q. And then different codes, billing
8 codes for audited financial statement services,
9 correct?

10 A. There's different codes for audits,
11 yes.

12 Q. And then different codes for
13 administrative work that you perform, correct?

14 A. Absolutely.

15 Q. Different codes for training
16 services?

17 A. Yes.

18 Q. Is there a section, let's say 80 or
19 90 or something like that, that is associated
20 with tax services?

21 A. I don't know what you mean by 80 or
22 90.

23 Q. Is there a number, like a code that's
24 associated with tax services versus, you know,
25 audits?

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2 like to have marked as Exhibit 70.

3 (Exhibit 70, Pure time collection
4 report for Star Chrysler Plymouth Jeep and
5 Star Hyundai, was so marked for
6 identification, as of this date.)

7 Q. I'm going to show you what's been
8 marked as Exhibit 70 and just ask you to look at
9 this for a minute and then let me know when
10 you've had a chance to review it.

11 A. I've looked at it.

12 Q. Have you ever seen this before? Have
13 you ever seen this document before?

14 A. I don't think I've seen this one
15 before, no, not this particular document. But
16 again when you deal with a time and billing
17 system, they produce paper like there's no
18 tomorrow.

19 Q. You've seen documents similar to
20 this, is that fair?

21 A. Yes, somewhat similar, yes.

22 Q. Did you see anything like this, or I
23 should say did you see anything like this in the
24 last few days in terms of your preparation for
25 the deposition today?

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2 page it would list all the various codes for a
3 particular report?

4 A. Yes, the service is what's listed
5 underneath.

6 Q. So on this particular, the first page
7 of it, there's a reference to a review
8 engagement.

9 A. Yes.

10 Q. And it's indicating one hour, right?

11 A. Yes.

12 Q. And the review engagement, that is
13 when Voynow reviews the information and provides
14 a reviewed financial statement to the client, is
15 that right?

16 MS. FITZGERALD: Object to form.

17 You can answer.

18 A. More likely not. My guess would be
19 for that one hour, since we were not doing any
20 financial statements, that's a mis-posting.

21 Q. How do you know you weren't doing a
22 financial statement? You didn't work on Star,
23 right?

24 A. Right, I did not work on Star, but
25 it's only one hour, and review engagement, and